IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

SALES TAX REFERENCE NO. 4 OF 2005.

The Commissioner of Sales Tax ... Applicant.

V/s.

M/s Maharashtra Agro Industries
Development Corporation Ltd. ... Respondent.

Shri Ravindra Harpale, Deputy Commissioner of Sales Tax is present.

Shri P.V. Surte for the respondent.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 21.10.2005.

P.C. :

. This is a reference under section 61 of the Bombay Sales Tax Act made by the Tribunal for opinion of this Court. The question referred reads as under:

> . Whether on the circumstances of the case, the Tribunal was justified in lawl in holding that the activity of mixing various fertilizers in a different proportion and selling said mixture in granule form is not a manufacturing activity under sec.2(17) of the Bombay Sales Tax Act?"

. Both the parties agreed that the aforesaid question is covered by our judgment dated 30.1.2004 in the case of CIT vs. Maharashtra Agro Industries Development Corporation in Sales Tax Reference No. 15 of 2000 with other matters, wherein the question

is answered in favour of the assessee and against the Revenue.

. Accordingly, the question stands answered in favour of assessee and against the revenue and reference stands disposed of in the terms of the said order for the reasons recorded therein.

(J.P. DEVADHAR,J.) **(V.C. DAGA,J.)**